



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CUBA CITY MUNICIPAL ELECTRIC & WATER UTILITY

Principal Office: 108 N. MAIN STREET
CUBA CITY, WI 53807

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I KATHY H. SCHULTZ of _____
(Person responsible for accounts)

_____, Cuba City Municipal Electric & Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	04/15/2003
(Signature of person responsible for accounts)	(Date)

CITY CLERK-TREASURER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CUBA CITY MUNICIPAL ELECTRIC & WATER UTILITY

Utility Address: 108 N. MAIN STREET
CUBA CITY, WI 53807

When was utility organized? 1/1/1900

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: KATHY H. SCHULTZ

Title: CITY CLERK-TREASURER

Office Address:

108 N. MAIN STREET
CUBA CITY, WI 53807

Telephone: (608) 744 - 2152

Fax Number: (608) 744 - 2151

E-mail Address: khschultz@wppisys.org

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address: CLIFTON GUNDERSON LLP
440 SCIENCE DRIVE, SUITE 400
MADISON, WI 53711

Telephone: (608) 232 - 2900

Fax Number: (608) 232 - 2919

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: JAMES D. BOUSLEY

Title: PRESIDENT

Office Address:

108 N. MAIN STREET
CUBA CITY, WI 53807

Telephone: (608) 744 - 8735

Fax Number: (608) 744 - 2151

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:**

Office Address: CLIFTON GUNDERSON LLP
440 SCIENCE DRIVE, SUITE 400
MADISON, WI 53711

Telephone: (608) 232 - 2900**Fax Number:** (608) 232 - 2919**E-mail Address:****Date of most recent audit report:** 3/31/2002**Period covered by most recent audit:** 1/1/01 - 12/31/01

Names and titles of utility management including manager or superintendent:

Name: JOHN MURPHY**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

108 N. MAIN STREET
CUBA CITY, WI 53807

Telephone: (608) 744 - 2152**Fax Number:** (608) 744 - 2151**E-mail Address:**

Name of utility commission/committee: ELECTRIC & WATER COMMISSION

Names of members of utility commission/committee:

MR JAMES BOUSLEY
MR RONALD BUSCH
MR GREGORY KERN
MR M. JOHN STAVES
MR MARTIN WILBERDING

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance: 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,307,257	1,185,626	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,047,514	978,200	2
Depreciation Expense (403)	153,612	121,896	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	82,823	72,933	5
Total Operating Expenses	1,283,949	1,173,029	
Net Operating Income	23,308	12,597	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	23,308	12,597	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	903	2,024	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	903	2,024	
Total Income	24,211	14,621	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	24,211	14,621	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	26,899	19,196	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	26,899	19,196	
Net Income	(2,688)	(4,575)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	656,411	660,986	20
Balance Transferred from Income (433)	(2,688)	(4,575)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	653,723	656,411	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INTEREST	903	5
Total (Acct. 419):	903	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	190,733	1,116,524	0	0	1,307,257	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	190,733	1,116,524	0	0	1,307,257	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses			0	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	0	0	0	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,119,118	4,091,463	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,836,639	1,690,082	2
Net Utility Plant	3,282,479	2,401,381	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	584	1,021	8
Temporary Cash Investments (132)	36	36	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	159,820	136,607	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	62,038	0	14
Materials and Supplies (150)	82,048	70,109	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	61,454	54,230	17
Total Current and Accrued Assets	365,980	262,003	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	3,648,459	2,663,384	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	840,332	840,332	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	653,723	656,411	23
Total Proprietary Capital	1,494,055	1,496,743	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	1,354,362	327,118	26
Total Long-Term Debt	1,354,362	327,118	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	4,144	92,512	28
Payables to Municipality (233)	460,564	450,647	29
Customer Deposits (235)	75	75	30
Taxes Accrued (236)	69,951	41,259	31
Interest Accrued (237)	2,412	2,412	32
Other Current and Accrued Liabilities (238)	37,400	32,378	33
Total Current and Accrued Liabilities	574,546	619,283	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	225,496	220,240	41
Total Liabilities and Other Credits	3,648,459	2,663,384	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,384,069	0	0	2,735,049	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,384,069	0	0	2,735,049	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	577,942	0	0	1,258,697	10
Total Accumulated Provision	577,942	0	0	1,258,697	
Net Utility Plant	1,806,127	0	0	1,476,352	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	530,767	1,159,315			1,690,082	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	52,600	101,012			153,612	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,393				1,393	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		872			872	10
Other credits (specify):						11
LOSS ON DISPOSAL	3,958				3,958	12
Total credits	57,951	101,884	0	0	159,835	13
Debits during year						14
Book cost of plant retired	10,776	1,732			12,508	15
Cost of removal					0	16
Other debits (specify):						17
GAIN ON DISPOSAL		770			770	18
Total debits	10,776	2,502	0	0	13,278	19
Balance End of Year	577,942	1,258,697	0	0	1,836,639	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.28%	4.70%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			76,719		76,719	63,784	2
Total Electric Utility					76,719	63,784	

Account	Total End of Year	Amount Prior Year	
Electric utility total	76,719	63,784	1
Water utility	5,329	6,325	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	82,048	70,109	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
<hr/>				
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	840,332	1
Changes during year (explain):		
NONE		2
Balance end of year	840,332	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
1997	07/11/1997	07/11/2003	4.75%	17,935	1
2002	05/03/2002	05/03/2012	4.85%	374,339	2
2002	12/31/2002	12/31/2012	4.05%	685,000	3
1995	06/20/1995	06/20/2005	5.60%	277,088	4
Total for Account 224				<u>1,354,362</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	41,259	1
Accruals:		
Charged water department expense	43,624	2
Charged electric department expense	34,277	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	77,901	
Taxes paid during year:		
County, state and local taxes	35,094	6
Social Security taxes	9,193	7
PSC Remainder Assessment	4,922	8
Other (explain):		
NONE		9
Total payments and other debits	49,209	
Balance end of year	69,951	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Note payable - 1995	925	16,144	16,144	925	4
Note payable - 1997	1,487	1,464	1,464	1,487	5
NOTE PAYABLE - 2002		9,291	9,291	0	6
Subtotal	2,412	26,899	26,899	2,412	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	2,412	26,899	26,899	2,412	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	159,250	60,990	0	0	0	220,240	1
Add credits during year:							
For Services						0	2
For Mains	5,256					5,256	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	164,506	60,990	0	0	0	225,496	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	29,426	5
Electric	106,722	6
Sewer (Regulated)		7
Other (specify):		
MISCELLANEOUS	4,193	8
SPECIAL ASSESSMENT	19,479	9
Total (Acct. 142):	159,820	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM SEWER FUND	4,513	13
DUE FROM GENERAL FUND	57,525	14
Total (Acct. 145):	62,038	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
ADVANCE FROM SEWER FUND	30,000	18
DUE TO SEWER FUND	122,681	19
DUE TO GENERAL FUND	307,883	20
Total (Acct. 233):	460,564	
Other Deferred Credits (253):		
NONE		21
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,359,235	2,147,974	0	0	4,507,209	1
Materials and Supplies	5,827	70,251	0	0	76,078	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	554,354	1,209,006	0	0	1,763,360	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	161,878	60,990	0	0	222,868	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,648,830	948,229	0	0	2,597,059	
Net Operating Income	(15,623)	38,931	0	0	23,308	8
Net Operating Income as a percent of						
Average Net Rate Base	-0.95%	4.11%	N/A	N/A	0.90%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	840,332	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	655,067	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,495,399	
Net Income		
Net Income	(2,688)	5
Percent Return on Proprietary Capital	-0.18%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

This report should be read only in connection with the accompanying
accountant's report.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Could you please change your records to reflect the following e-mail address for Cuba City Electric and Water Utilities:

khschultz@wppisys.org

Thank you.

Kathy Schultz
City Clerk-Treasurer
City of Cuba City

no response; re-review 2003.

August 18, 2003

Ms. Kathy H. Schultz, City Clerk-Treasurer
Cuba City Municipal Electric & Water Utility
108 N. Main Street
Cuba City, WI 53807-1538

Re: 2002 Analytical Review DWCCA-1470-ELE

Dear Ms. Schultz:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On Page F-19, amounts described as "due to/from the general fund" are reported in both Account 145 and Account 233. Please provide a more complete description of these amounts, such as a short list. (This was brought to your attention in last year's review also).
2. On Page W-16, 949 services are reported in use (and 0 reported not in use). However, on Page W-17, only 857 meters are reported in use (end of year less in stock). Please explain why there are 92 more services reported in use than meters in use. (This was brought to your attention in last year's review also).
3. On Page W-15, water main additions are reported. A footnote to the schedule indicates that some mains were financed through contributed capital. Head Note No. 5 to the Water Mains schedule requests an explanation of how they were financed (developer, municipality, or special assessment) and, if special assessment, the basis of the assessment and if assessments were deferred. Please provide an explanation of the contributions reported in Account 271.

FINANCIAL SECTION FOOTNOTES

4. On Page W-17, three 8-inch meters are reported, classified as Public Authority. Meters 6-inches or larger in use are to be tested annually. However, only two of the three were tested. Please explain why the third meter was not tested.

5. On Page E-3, Administrative and General Expenses increased over 25% and \$5,000. Please furnish an explanation.

6. A revised schedule of depreciation rates to be effective January 1, 2002, was certified for use by your utility in the order dated October 2, 2002, in docket 1470-WR-101. Based upon plant investment balances in the 2002 annual report, these revised rates were not used during 2002. Enclosed is a copy of the revised depreciation rates, which should be used to calculate depreciation expense beginning January 1, 2003.

7. On Page E-4, 0 is reported for Wisconsin Gross Receipts Tax. Please furnish an explanation. Please note that this was No. 4 on the Listing of Edit Check Results. In the future, all edits should be responded to before filing the annual report.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:pr:w:\compl\Analytical Reviews\2002 analytical review letters\1470 Cuba City.doc

Enclosure

cc: Clifton Gunderson, LLP

Accountant's Report

Members of the City Council
City of Cuba City
Cuba City, Wisconsin

FINANCIAL SECTION FOOTNOTES

We have compiled the Municipal Utility Annual Report included in the accompanying prescribed form for the City of Cuba City, Wisconsin as of December 31, 2002 and for the year then ended in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the report referred to above and, accordingly, do not express an opinion or any other form of assurance on it.

This report is presented in accordance with the requirements of the Public Service Commission of Wisconsin which differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.

CLIFTON GUNDERSON LLP

Madison, Wisconsin
April 11, 2003

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	187,903	1
Total Sales of Water	187,903	
Other Operating Revenues		
Forfeited Discounts (470)	394	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,436	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	2,830	
Total Operating Revenues	190,733	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	12,063	8
Pumping Expenses (620-625)	11,026	9
Water Treatment Expenses (630-635)	5,506	10
Transmission and Distribution Expenses (640-655)	15,537	11
Customer Accounts Expenses (901-904)	14,163	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	49,693	14
Total Operation and Maintenance Expenses	107,988	
Other Operating Expenses		
Depreciation Expense (403)	52,600	15
Amortization Expense (404-407)		16
Taxes (408)	45,768	17
Total Other Operating Expenses	98,368	
Total Operating Expenses	206,356	
NET OPERATING INCOME	(15,623)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	761	39,376	99,169	4
Commercial	78	9,787	18,938	5
Industrial	1	4,030	3,722	6
Total Metered Sales to General Customers (461)	840	53,193	121,829	
Private Fire Protection Service (462)	1		455	7
Public Fire Protection Service (463)	1		58,454	8
Other Sales to Public Authorities (464)	3	3,908	7,165	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	845	57,101	187,903	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	58,454	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	58,454	
Forfeited Discounts (470):		
Customer late payment charges	394	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	394	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,436	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	2,436	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	350	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	1,763	3
Maintenance of Water Source Plant (605)	9,950	4
Total Source of Supply Expenses	12,063	
PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	10,411	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	615	9
Total Pumping Expenses	11,026	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	5,141	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	365	13
Total Water Treatment Expenses	5,506	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,547	16
Maintenance of Mains (651)	5,250	17
Maintenance of Services (652)	1,169	18
Maintenance of Meters (653)	4,079	19
Maintenance of Hydrants (654)	2,452	20
Maintenance of Other Plant (655)	40	21
Total Transmission and Distribution Expenses	15,537	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,080	22
Accounting and Collecting Labor (902)	9,658	23
Supplies and Expenses (903)	2,425	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	14,163	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	13,892	27
Office Supplies and Expenses (921)	3,940	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	4,095	30
Property Insurance (924)		31
Injuries and Damages (925)	4,410	32
Employee Pensions and Benefits (926)	15,978	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	5,760	35
Transportation Expenses (933)	1,618	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	49,693	
Total Operation and Maintenance Expenses	107,988	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		40,952	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		684	2
Net property tax equivalent		40,268	
Social Security		3,356	3
PSC Remainder Assessment		2,144	4
Other (specify): NONE			5
Total tax expense		45,768	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant	Lafayette			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.198616	0.200837			3
County tax rate	mills		3.833536	7.395274			4
Local tax rate	mills		7.535827	7.409642			5
School tax rate	mills		8.965757	9.065985			6
Voc. school tax rate	mills		1.858504	1.879280			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		22.392240	25.951018			10
Less: state credit	mills		1.286595	1.377437			11
Net tax rate	mills		21.105645	24.573581			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.535827	7.409642			14
Combined School Tax Rate	mills		10.824261	10.945265			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		18.360088	18.354907			17
Total Tax Rate	mills		22.392240	25.951018			18
Ratio of Local and School Tax to Total	dec.		0.819931	0.707290			19
Total tax net of state credit	mills		21.105645	24.573581			20
Net Local and School Tax Rate	mills		17.305169	17.380659			21
Utility Plant, Jan. 1	\$	2,334,402	2,030,370	304,032			22
Materials & Supplies	\$	6,325	5,655	670			23
Subtotal	\$	2,340,727	2,036,025	304,702			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	2,340,727	2,036,025	304,702			26
Assessment Ratio	dec.		1.012620	0.995833			27
Assessed Value	\$	2,365,152	2,061,720	303,432			28
Net Local & School Rate	mills		17.305169	17.380659			29
Tax Equiv. Computed for Current Year	\$	40,952	35,678	5,274			30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	40,952					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	547		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	732,828		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	733,375	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	170,030		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	1,803		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	57,948		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	229,781	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	3,528		22
Water Treatment Equipment (332)	12,986		23
Total Water Treatment Plant	16,514	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	492		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			547	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			732,828	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	733,375	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			170,030	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			1,803	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			57,948	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	229,781	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			3,528	22
Water Treatment Equipment (332)			12,986	23
Total Water Treatment Plant	0	0	16,514	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			492	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	216,370		26
Transmission and Distribution Mains (343)	857,453	42,323	27
Fire Mains (344)	0		28
Services (345)	110,397	9,009	29
Meters (346)	78,056	4,756	30
Hydrants (348)	54,186	1,755	31
Other Transmission and Distribution Plant (349)	510		32
Total Transmission and Distribution Plant	1,317,464	57,843	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	7,004	2,600	35
Computer Equipment (391.1)	1,886		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	7,906		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	19,741		41
Communication Equipment (397)	731		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	37,268	2,600	
Total utility plant in service directly assignable	2,334,402	60,443	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,334,402	60,443	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			216,370	26
Transmission and Distribution Mains (343)	5,290		894,486	27
Fire Mains (344)			0	28
Services (345)	990		118,416	29
Meters (346)	1,616		81,196	30
Hydrants (348)	2,880		53,061	31
Other Transmission and Distribution Plant (349)			510	32
Total Transmission and Distribution Plant	10,776	0	1,364,531	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			9,604	35
Computer Equipment (391.1)			1,886	36
Transportation Equipment (392)			0	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			7,906	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			19,741	41
Communication Equipment (397)			731	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	39,868	
Total utility plant in service directly assignable	10,776	0	2,384,069	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	10,776	0	2,384,069	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			5,552	5,552	1
February			4,962	4,962	2
March			5,448	5,448	3
April			5,568	5,568	4
May			5,790	5,790	5
June			6,196	6,196	6
July			6,509	6,509	7
August			5,964	5,964	8
September			5,579	5,579	9
October			5,489	5,489	10
November			5,231	5,231	11
December			5,629	5,629	12
Total annual pumpage	0	0	67,917	67,917	
Less: Water sold				57,101	13
Volume pumped but not sold				10,816	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				4,111	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				4,111	19
Volume pumped but unaccounted for				6,705	20
Percent of water lost				10%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				316	23
Date of maximum: 6/24/2002					24
Cause of maximum:					25
Flushing mains					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				135	26
Date of minimum: 1/13/2002					27
Total KWH used for pumping for the year				164,820	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
CUBA CITY	1	864	6	331,200	No	1
CUBA CITY	2	1,467	16	1,022,400	Yes	2
CUBA CITY	3	1,610	24	936,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	NORTH WELL #1	NORTH WELL #2	WELL #1	1
Location	513 NORTH RANDOLPH	513 NORTH RANDOLPH	100 BLK S. WASHINGTON	2
Purpose	B	P	S	3
Destination	D	R	D	4
Pump Manufacturer	PEERLESS	SIMMONS	JACUZZI	5
Year Installed	1995	1995	1979	6
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	510	710	230	8
Pump Motor or Standby Engine Mfr	G.E.	PREMIUM EFF	CENTURY	9
Year Installed	1995	1995	1977	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	50	40	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #3			14
Location	SCHOOL ST/TROY ST			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	SIMMONS			18
Year Installed	1993			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	650			21
Pump Motor or Standby Engine Mfr	G.E.			22
Year Installed	1993			23
Type	ELECTRIC			24
Horsepower	100			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NORTH WELL	WATER TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4
			5
Year constructed	1995	1978	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	0	135	10
Total capacity in gallons (actual)	100,000	300,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
Filters, type (gravity, pressure, other, none)	PRESSURE		17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		19
			20
Is a corrosion control chemical used (yes, no)?	Y		21
			22
Is water fluoridated (yes, no)?	Y		23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	20,031	0	380	0	19,651	1
P	D	6.000	14,697	568	0	0	15,265	2
M	D	8.000	14,714	0	320	0	14,394	3
P	D	8.000	14,734	1,740	0	0	16,474	4
P	D	10.000	1,892	0	0	0	1,892	5
P	D	12.000	2,713	0	0	0	2,713	6
Total Within Municipality			68,781	2,308	700	0	70,389	
Total Utility			68,781	2,308	700	0	70,389	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	897	16	14	0	899		1
M	1.000	32	0	0	0	32		2
M	2.000	14	0	0	0	14		3
P	4.000	3	0	0	0	3		4
M	4.000	1	0	0	0	1		5
Total Utility		947	16	14	0	949	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	809	42	34	0	817	69	1
1.000	25	1	1	0	25	1	2
1.500	6	0	0	0	6	0	3
2.000	12	1	0	0	13	5	4
3.000	4	0	0	0	4	0	5
4.000	0	0	0	0	0	0	6
8.000	3	0	0	0	3	2	7
Total:	859	44	35	0	868	77	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	749	59	0	2	0	7	817	1
1.000	11	10	0	2	0	2	25	2
1.500	1	3	0	1	0	1	6	3
2.000	0	10	1	1	0	1	13	4
3.000	0	1	0	3	0	0	4	5
4.000	0	0	0	0	0	0	0	6
8.000	0	0	0	3	0	0	3	7
Total:	761	83	1	12	0	11	868	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	107	5	4	2	110	2
Total Fire Hydrants	107	5	4	2	110	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	110
Number of distribution system valves end of year:	286
Number of distribution valves operated during year:	107

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

Water mains additions were financed through operations and contributed capital.

Water Services (Page W-16)

Water services were financed through operations.

Hydrants and Distribution System Valves (Page W-18)

The fire hydrants were adjusted to physical count.

The City is following the DNR requirement of testing distribution valves once every three years.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,091,820	1
Total Sales of Electricity	1,091,820	
Other Operating Revenues		
Forfeited Discounts (450)	5,535	2
Miscellaneous Service Revenues (451)	278	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	0	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	18,891	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	24,704	
Total Operating Revenues	1,116,524	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	769,197	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	56,751	11
Customer Accounts Expenses (901-904)	13,397	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	100,181	14
Total Operation and Maintenance Expenses	939,526	
Other Expenses		
Depreciation Expense (403)	101,012	15
Amortization Expense (404-407)		16
Taxes (408)	37,055	17
Total Other Expenses	138,067	
Total Operating Expenses	1,077,593	
NET OPERATING INCOME	38,931	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	5,535	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	5,535	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS	278	3
Total Miscellaneous Service Revenues (451)	278	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
NONE		5
Total Rent from Electric Property (454)	0	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
MISCELLANEOUS	2,227	7
PUBLIC BENEFITS CHARGE	16,664	8
Total Other Electric Revenues (456)	18,891	
Amortization of Construction Grants (457):		
NONE		9
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	769,197	15
Other Expenses (546)		16
Total Other Power Supply Expenses	769,197	
Total Power Production Expenses	769,197	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	<u>0</u>	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	2,016	21
Line and Station Supplies and Expenses (562)		22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	350	26
Maintenance of Structures and Equipment (571)	138	27
Maintenance of Lines (572)	45,154	28
Maintenance of Line Transformers (573)	3,655	29
Maintenance of Street Lighting and Signal Systems (574)	4,663	30
Maintenance of Meters (575)	285	31
Maintenance of Miscellaneous Distribution Plant (576)	490	32
Total Distribution Expenses	<u>56,751</u>	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,424	33
Accounting and Collecting Labor (902)	9,105	34
Supplies and Expenses (903)	1,868	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	<u>13,397</u>	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	<u>0</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	20,157	38
Office Supplies and Expenses (921)	5,193	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	5,231	41
Property Insurance (924)		42
Injuries and Damages (925)	5,167	43
Employee Pensions and Benefits (926)	25,701	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	30,477	46
Transportation Expenses (933)	8,255	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	100,181	
Total Operation and Maintenance Expenses	939,526	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		28,440	1
Social Security		5,837	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		2,778	4
Other (specify): NONE			5
Total tax expense		37,055	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant	Lafayette			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.198616	0.200837			3
County tax rate	mills		3.833536	7.395274			4
Local tax rate	mills		7.535827	7.409642			5
School tax rate	mills		8.965757	9.065985			6
Voc. school tax rate	mills		1.858504	1.879280			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		22.392240	25.951018			10
Less: state credit	mills		1.286595	1.377437			11
Net tax rate	mills		21.105645	24.573581			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.535827	7.409642			14
Combined School Tax Rate	mills		10.824261	10.945265			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		18.360088	18.354907			17
Total Tax Rate	mills		22.392240	25.951018			18
Ratio of Local and School Tax to Total	dec.		0.819931	0.707290			19
Total tax net of state credit	mills		21.105645	24.573581			20
Net Local and School Tax Rate	mills		17.305169	17.380659			21
Utility Plant, Jan. 1	\$	1,560,900	1,426,684	134,216			22
Materials & Supplies	\$	63,784	57,023	6,761			23
Subtotal	\$	1,624,684	1,483,707	140,977			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	1,624,684	1,483,707	140,977			26
Assessment Ratio	dec.		1.012620	0.995833			27
Assessed Value	\$	1,642,821	1,502,431	140,390			28
Net Local & School Rate	mills		17.305169	17.380659			29
Tax Equiv. Computed for Current Year	\$	28,440	26,000	2,440			30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	28,440					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,658		34
Structures and Improvements (361)	1,354		35
Station Equipment (362)	263,896	499,687	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	78,921	5,082	38
Overhead Conductors and Devices (365)	139,342	21,235	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	289,957	407,994	41
Line Transformers (368)	283,795	200,315	42
Services (369)	117,781	5,543	43
Meters (370)	73,993	2,580	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	99,799	502	47
Total Distribution Plant	1,350,496	1,142,938	
GENERAL PLANT			
Land and Land Rights (389)	967		48
Structures and Improvements (390)	14,632		49
Office Furniture and Equipment (391)	12,207	2,600	50
Computer Equipment (391.1)	1,886		51
Transportation Equipment (392)	127,947	21,067	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	13,574	3,126	54
Laboratory Equipment (395)	270		55
Power Operated Equipment (396)	36,167		56
Communication Equipment (397)	1,429		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			1,658 34
Structures and Improvements (361)			1,354 35
Station Equipment (362)			763,583 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	75		83,928 38
Overhead Conductors and Devices (365)	96		160,481 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			697,951 41
Line Transformers (368)	488		483,622 42
Services (369)			123,324 43
Meters (370)	403		76,170 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	670		99,631 47
Total Distribution Plant	1,732	0	2,491,702
GENERAL PLANT			
Land and Land Rights (389)			967 48
Structures and Improvements (390)			14,632 49
Office Furniture and Equipment (391)			14,807 50
Computer Equipment (391.1)			1,886 51
Transportation Equipment (392)			149,014 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			16,700 54
Laboratory Equipment (395)			270 55
Power Operated Equipment (396)			36,167 56
Communication Equipment (397)			1,429 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	1,325	6,150	58
Other Tangible Property (399)	0		59
Total General Plant	210,404	32,943	
Total utility plant in service directly assignable	1,560,900	1,175,881	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 1,560,900	 1,175,881	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			7,475 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	243,347
Total utility plant in service directly assignable	1,732	0	2,735,049
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	1,732	0	2,735,049

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	2.51	19.10	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
Total	0 13
Total customers on rural lines at end of year	0 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	2,794	Wednesday	01/02/2002	19:00	1,530
February	02	2,638	Monday	02/04/2002	10:00	1,320
March	03	2,828	Monday	03/04/2002	09:00	1,460
April	04	2,552	Thursday	04/18/2002	12:00	1,327
May	05	2,663	Thursday	05/30/2002	14:00	1,327
June	06	3,875	Tuesday	06/25/2002	16:00	1,585
July	07	4,079	Monday	07/08/2002	17:00	1,931
August	08	4,071	Thursday	08/01/2002	15:00	1,664
September	09	4,299	Monday	09/09/2002	18:00	1,771
October	10	3,248	Wednesday	10/02/2002	09:00	1,514
November	11	2,742	Wednesday	11/27/2002	18:00	1,370
December	12	3,081	Monday	12/16/2002	18:00	1,567
Total		38,870				18,366

System Name

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading **Supplier**

15 minutes integrated WPPI

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		18,364	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		18,364	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		17,541	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		0	23
Total Sold and Used		17,541	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		823	27
Total Energy Losses		823	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		4.4816%	29
Total Disposition of Energy		18,364	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
GENERAL RESIDENTIAL	RG-1	885	7,582	1
WATER HEATING	RW-1	0	68	2
Total Sales for Residential Sales		885	7,650	
Commercial & Industrial				
SMALL POWER	CP-1	13	4,589	3
LARGE POWER	CP-2	2	2,526	4
GENERAL SERVICE	GS-1	116	2,380	5
INTERDEPARTMENTAL SALES	MP-1	1	165	6
WATER HEATING	RW-1		2	7
Total Sales for Commercial & Industrial		132	9,662	
Public Street & Highway Lighting				
PUBLIC STREET & HIGHWAY	MS-1	1	224	8
ATHLETIC FIELD	MS-2	1	5	9
Total Sales for Public Street & Highway Lighting		2	229	
Sales for Resale				
NONE				10
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,019	17,541	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		466,572	32,037	498,609	1
		3,171	229	3,400	2
0	0	469,743	32,266	502,009	
15,556	18,522	251,690	17,313	269,003	3
5,673	8,231	108,647	10,668	119,315	4
		146,652	9,825	156,477	5
		9,820	590	10,410	6
		115	6	121	7
21,229	26,753	516,924	38,402	555,326	
		32,614	737	33,351	8
		1,098	36	1,134	9
0	0	33,712	773	34,485	
				0	10
0	0	0	0	0	
21,229	26,753	1,020,379	71,441	1,091,820	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)		(c)		
(a)						
Name of Vendor		WPPI		WPPI		1
Point of Delivery		FERSON SUBSTATION		MONROE SUBSTATION		2
Type of Power Purchased (firm, dump, etc.)		firm		FIRM		3
Voltage at Which Delivered		69000		69000		4
Point of Metering		Jefferson Substation		Monroe Substation		5
Total of 12 Monthly Maximum Demands -- kW		38,802		810		6
Average load factor		64.0060%		39.5738%		7
Total Cost of Purchased Power		758,972		9,796		8
Average cost per kWh		0.0419		0.0419		9
On-Peak Hours (if applicable)		7:00 am-9:00 pm M-F		7:00am - 9:00pm M-F		10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	757	773			12
	February	651	669			13
	March	680	780			14
	April	676	651			15
	May	665	661			16
	June	730	855			17
	July	949	981			18
	August	820	844			19
	September	818	954			20
	October	797	717			21
	November	651	717	1	1	22
	December	626	708	115	117	23
	Total kWh (000)	8,820	9,310	116	118	24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
				Total				0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				
	(b)	(c)	(d)	(e)	(f)
Name of Substation	Jefferson	Monroe			
Voltage--High Side	69,000	69,000			
Voltage--Low Side	4,160	4,160			
Num. Main Transformers in Operation	1	1			
Capacity of Transformers in kVA	5,000	10,000			
Number of Spare Transformers on Hand	0	0			
15-Minute Maximum Demand in kW	4,299	803			
Dt and Hr of Such Maximum Demand	09/09/2002	12/17/2002			
	18:00	12:00			
Kwh Output	18,131,172	234,353			

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				
	(h)	(i)	(j)	(k)	(l)
Name of Substation					
Voltage--High Side					
Voltage--Low Side					
Num. of Main Transformers in Operation					
Capacity of Transformers in kVA					
Number of Spare Transformers on Hand					
15-Minute Maximum Demand in kW					
Dt and Hr of Such Maximum Demand					
Kwh Output					

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				
	(n)	(o)	(p)	(q)	(r)
Name of Substation					
Voltage--High Side					
Voltage--Low Side					
Num. of Main Transformers in Operation					
Capacity of Transformers in kVA					
Number of Spare Transformers on Hand					
15-Minute Maximum Demand in kW					
Dt and Hr of Such Maximum Demand					
Kwh Output					

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,321	264	15,078	1
Acquired during year	3	21	3,063	2
Total	1,324	285	18,141	3
Retired during year	11	16	538	4
Sales, transfers or adjustments increase (decrease)	(178)			5
Number end of year	1,135	269	17,603	6
Number end of year accounted for as follows:				7
In customers' use	1,051	232	14,971	8
In utility's use	28	7	585	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	56	30	2,047	12
Total end of year	1,135	269	17,603	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Metal Halide/Halogen	1,000	21	2,506	1
Metal Halide/Halogen	1,500	19	2,240	2
Mercury Vapor	175	47	64,020	3
Mercury Vapor	250	1	350	4
Sodium Vapor	100	65	30,454	5
Sodium Vapor	400	34	71,683	6
Total		187	171,253	
Ornamental				
Mercury Vapor	175	2	2,724	7
Sodium Vapor	100	117	54,818	8
Total		119	57,542	
Other				
Other	69	3	240	9
Total		3	240	

ELECTRIC OPERATING SECTION FOOTNOTES

Taxes (Acct. 408 - Electric) (Page E-04)

There are no customers outside the municipal boundary; therefore, no gross receipts tax is reported.

Electric Utility Plant in Service (Page E-06)

The utility built a new electric substation in 2002.
